FOR MYSORE STATE

Sectt. II-27—95,006 31 10 50.

p 2E

Finance (A A) (1948) Department.

Ms SERIES

G.O. NO. 774

Dated 9. 8. 1948

[Despatch Abstract.]

Accounts - Procedure for the adjustment of transactions relating to Provincial Govt. occuring at Salts and Customs Treasuries Madras Account Code. Vol II — Amended.

GOVERNMENT OF MADRAS.

Finance (Accts.A) Department.

******

G.O.No.774, Finance, dated 9-8-48.

Accounts - Procedure for the adjustment of transactions relating to Provincial Government occurring at Salt and Customs Treasuries - Madras Account Code, Vol.II - Amended.

Read: Letter from the A.G. No.T.M.7-1/48-49/643, dated 9-7-1948.

ORDER: - No. 774, Finance, dated 9-8-1948.

The A.G. has brought to the notice of the Government that the classification of transactions relating to Provincial Government under 'Salt and Customs Remittances' in the accounts of the Collector of Central Excise, as contemplated in local ruling No. 6 under Articles 32-34 of the Madras Account Code, Volume II, is inappropriate for the following reasons:-

(1) The head 'Salt and Customs Remittances' is only intended for transactions which take place in Salt and Customs Treasuries, but which relate to other departments of the Central Government, and for transactions which occur at District treasuries and relate to Salt and Customs Department; and

(2) It violates the general principle that all transactions adjustable between Central and Provincial Governments should initially be brought to account in the Central and Provincial accounts under the major head "Adjusting accounts between Central and Provincial Govts."

The A.G. has also reported that he has since issued instructions to the Collector of Central Excise to the effect that transactions relating to the Provincial Government occurring at Salt and Customs treasuries should be classified with effect from the 1st April 1948 under the head "Adjusting accounts between Central and Provincial Governments", and not under "Salt and Customs Remittances" as was done hitherto.

In view of the change in classification referred to above, the Government direct that local ruling No.6 under Articles 32-34 of the Madras Account Code, Vol.II shall be applicable only to transactions of other departments of the Central Government occurring in Salt and Custom treasures and not to transactions of Departments of the Provincial Government.

2. The following amendment is accordingly issued to the Madras Account Code, Volume II:-

A M E N D M E N T.

The following shall be substituted for the existing local ruling No. 6 under Articles 32-34 and the exception under it:-

6. Accounting of receipts and payments relating to other departments of Central Government taking place at Salt and Customs Treasuries- All receipts and payments of moneys at Salt and Customs Treasuries and on account of other departments of the Central Government will be communicated to the Treasury Officer of the district concerned on the date of their occurrence. On receipt of this communication the Treasury Officer should bring the transactions on to his books, the receipts by credit to the proper heads and per contra debit to "District receipts in Salt and Customs treasuries adjusted" under "Salt and Customs remittances" and the charges by debit to the proper heads and credit to "District charges in Salt and Customs treasuries adjusted".

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

P.T.O

To

The Accountant General, Madras.
All Treasury Officers.
the S.G.P., Madras.
Copy to the Finance (Exp.A)
. (with seven spare copies)

copy /

for ASST. SECRETARY

To The Madras Record Office